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*The excess profits tax law; act approved March 3, 1917.* (New York: Guaranty Trust Co. 1917. Pp. 18.)

*The federal estate tax law and regulations (United States inheritance tax). Act of September 8, 1916; amended March 3, 1917.* (New York: Guaranty Trust Co. 1917. Pp. 53.)

*Income tax. How to claim repayment of income tax for 1916-17.* (London: Mathieson. 1916. Pp. 94. 1s.)

*The investment tax law and the mortgage tax law of the state of New York, as amended in 1917.* (New York: Guaranty Trust Co. 1917. Pp. 61.)

*Interborough finance, present and future, with especial reference to conditions when the new lines shall have been completed; including synopsis of the financial structure of Interborough Consolidated Corporation.* (New York: Van Emburgh & Atterbury. 1917. Pp. 69.)

*Mobilizing money for war.* (New York: Guaranty Trust Co. 1917. Pp. 12.)

*Proceedings of the sixth state conference on taxation, held Feb. 1-2, 1917.* (Lansing: Michigan State Tax Association. 1917. Pp. 118.)

*Prospectuses of the three war loans of the United Kingdom.* (New York: National Bank of Commerce. 1917.)

*War finance primer.* (New York: National Bank of Commerce. 1917. Pp. 136.)

## Population and Migration

### NEW BOOKS

ABBOTT, G. *The immigrant and the community.* (New York: Century Co. 1917. Pp. 303. \$1.50.)

HERSCH, L. *La mortalité chez les neutres en temps de guerre.* (Paris: Giard & Brière. 1915. Pp. 36.)

ROBINSON, W. J. *Eugenics, marriage and birth control.* (New York: Critic and Guide Co. 1917. Pp. 208. \$1.)

STEINER, J. F. *The Japanese invasion; a study in the psychology of inter-racial contacts.* (New York: McClurg. 1917. \$1.25.)

WARD, J. M. *The immigration problem; or, America first; a brief treatise explaining how hundreds of thousands of foreign cheap laborers are annually brought to the United States under the guise of immigrants, and urging the need of more stringent laws to check this growing evil and protect American labor.* (Poplar Bluff, Mo.; Republican Prtg. Co. 1917. Pp. 110.)

*Births, deaths, and marriages, England and Wales. Report of Registrar-General for 1915.* (London: King. 1917. 5s.)

*The blind in the United States, 1910.* (Washington: Bureau of the Census. 1917. Pp. 342.)

*Mortality statistics, 1915.* (Washington: Bureau of Census. 1917. Pp. 707.)

*Ten years of work, 1907-1916. Report of work in reducing the infant death rate of New York City.* (New York: New York Milk Committee. 1916. Pp. 38.)

### Social Problems and Reforms

*The Minimum Cost of Living. A Study of Families of Limited Income in New York City.* By WINIFRED STUART GIBBS. (New York: The Macmillan Company. 1917. Pp. xv, 93. \$1.00.)

The subtitle of this useful book is: A Study of Families of Limited Income in New York City. It is an accurate laboratory contribution to family budget literature, of use to every student of social conditions. Further, it demonstrates the practicability of using the family budget as a lever to raise the living standards both of dependent and of independent families, and will, therefore, be of service to every social worker. Both the work done and this effective publication of the results are achievements of the New York Association for Improving the Condition of the Poor, in full accord with its generally constructive policy in dealing with dependence.

Miss Gibbs for ten years has been in charge of this association's active Division of Home Economics. In this volume she presents, with grateful clarity and brevity of statement, a story of family budget making, carried on with detailed care, during the past two years, by seventy-five selected families on the dependent list of the association. All of these were families of widows, with children, to which the association was providing steady incomes.

These families were taught to keep classified expense accounts (the association developed, three years ago, a simple, practical family budget book for use by such families) that teachers of cooking and sewing might the better instruct them to make wise use of their limited incomes.

Miss Gibbs divides her story of these seventy-five family budgets into three parts. In part I, after telling of the method employed in making the study, she devotes a chapter to The Estimate of Minimum Requirement. Tabulated details of estimates to cover shelter, food, fuel and light, clothing and sundries, show the reader beyond any doubt that, as stated by the author, the estimates are on a "minimum basis—the lowest sum on which families could maintain health and working power" (p. xiv).